

SOUTH OGDEN CITY  
CITY

JUNE 2005  
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of South Ogden City for the fiscal year ending June 30, 2005 as approved and adopted by resolution or ordinance dated September 07, 2004. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☐ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

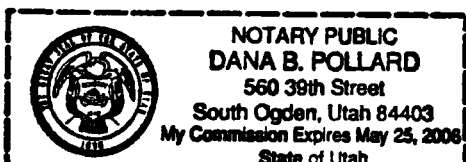
☒ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on September 07, 2004 for all budgetary funds.

Signed: [Signature]  
(Budget Officer)

Subscribed and sworn to this 17 day  
of September, 2004.

[Signature]  
(Notary Public)



SOUTH OGDEN CITY  
Governmental Unit

2004-05  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	1,082,558	1,135,661	1,637,689
3120	Prior Years' Taxes - Delinquent	56,430	46,557	55,000
3130	General Sales & Use Taxes	1,686,870	1,727,062	1,900,000
3140	Franchise Taxes	274,436	264,413	275,000
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	171,036	198,132	166,000
3190	Penalties & Interest on Delinquent Taxes			
	Municipal Energy Tax	562,307	579,730	520,000
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	107,478	109,595	100,200
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	237,890	232,233	200,100
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	6,603	8,082	6,500
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants	79,223	25,295	0
3311	General Governemnt			
3312	Public Safety			12,500
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	77,311	8,235	2,951
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	475,347	509,999	500,000
3358	Liquor Fund Allotment	0	12,238	10,000
3370	Grants from Local Units:			

SOUTH OGDEN CITY  
Governmental Unit

2004-05  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government	46,383	44,681	43,300
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	3,643	4,698	3,000
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	77,017	90,855	121,200
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs	30,202	14,723	10,000
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	3,035	3,775	3,000
3480	Cemeteries			
3490	Misc. Services: Police Reports/Fingerprints	8,144	8,183	8,000
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines	508,800	626,248	513,500
3520	Forfeitures			
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	37,361	31,492	25,000
3620	Rents & Concessions	22,975	20,052	20,000
3640	Sale of Fixed Assets - Compensation for Loss	30,692	279,147	30,000
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations	47,225	1,194,586	0
	Donations	2,553	4,374	4,000
	Other Misc.	19,300	32,591	15,400

SOUTH OGDEN CITY  
Governmental Unit

2004-05  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	<b>CONTRIBUTIONS AND TRANSFERS</b>			
3810	Transfer in from Water Fund	136,788	130,192	112,351
3820	Transfer in from Sanitary Sewer Fund	127,788	128,986	128,993
	Transfer in from Storm Sewer Fund	89,000	87,400	96,324
	Transfer in from Garbage Fund	30,000	31,800	40,724
	Transfer in from Ambulance Fund	29,314	0	20,000
	Transfer in from Cap. Imprvmnt. Fund	0	290,709	40,000
3830	Contribution from:Enterprise Funds			
3840	Contribution from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appopr.	0	100,000	130,000
3890	Beg. General Fund Bal. to be Appropriated		100,000	1,047,485
	<b>TOTAL REVENUES</b>	6,067,709	8,081,724	7,798,217

SOUTH OGDEN CITY  
Governmental Unit

2004-05  
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council	124,545	132,386	131,308
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	172,813	242,535	212,733
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	301,280	399,283	451,756
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	249,935	291,440	323,311
4160	General Governmental Buildings	39,316	39,211	48,500
4170	Elections	0	14,394	0
4180	Planning & Zoning	52,742	21,440	42,155
4190	Education & Community Promotion			
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	1,793,667	1,977,083	2,244,457
4220	Fire Department	960,709	892,216	1,041,289
4230	Corrections (Jail)			
4240	Protective Inspection	84,120	74,061	82,086
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

SOUTH OGDEN CITY  
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2004-05  
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways			
4415	Class "B" Road Program	314,186	344,707	381,787
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	738,064	1,999,893	690,019
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas	385,952	431,211	456,031
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries			
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to Cap. Imprvmnts - General Fund	508,323	55,000	250,000
	Transfer to Cap. Imprvmnts - Class 'c'	0	348,235	600,000
4820	Transfer to Storm Sewer Cap. Proj. Fund	0	0	50,000
	Transfer to Government Immunity Fund	15,000	15,000	0
	Transfer to Debt Service Fund	0	0	772,785
	Transfer to City Hall Cap. Proj. Fund	0	200,000	0
	Transfer to South Ogden Days Fund	0	20,000	20,000
	Transfer to RDA Fund	197,357	339,500	0
	Transfer to MBA Fund	3,650		

SOUTH OGDEN CITY  
Governmental Unit

2003-04  
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	<b>MISCELLANEOUS</b>			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Approp. Increase in Fund Balance	126,050	244,129	0
	<b>TOTAL EXPENDITURES</b>	<b>5,941,659</b>	<b>7,837,595</b>	<b>7,798,217</b>

SOUTH OGDEN CITY  
Governmental Unit

2004-05  
Fiscal Year

CAPITAL PROJECTS FUND-GENERAL GOVERNMENT

FORM 4

Account Number	Description	Prior Year Actual 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Interest	25,594	22,132	0
	Transfer in from General Fund	508,323	55,000	250,000
	Transfer in - Class 'c' Monies	0	348,235	600,000
	Transfer in from Park Impact Fee Fund	0	0	0
	Transfer in from Traffic Impact Fee Fund	0	0	0
	Transfer in from Sewer Fund	0	25,000	0
	Transfer in from Storm Sewer Fund	0	30,000	0
	Impact Fees - Park			50,000
	Impact Fees - Traffic			116,000
	Grant Income	350,000	228,359	275,000
	<b>TOTAL REVENUE</b>	<b>883,917</b>	<b>708,726</b>	<b>1,291,000</b>
	<b>Beginning Fund Balance</b>	<b>1,173,328</b>	<b>1,392,627</b>	<b>1,700,617</b>
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	<b>2,057,245</b>	<b>2,101,353</b>	<b>2,991,617</b>
	<b>EXPENDITURES:</b>			
	Transfer to General Fund	0	290,709	40,000
	Capital Outlay	664,617	857,175	2,077,373
	<b>TOTAL EXPENDITURES</b>	<b>664,617</b>	<b>1,147,884</b>	<b>2,117,373</b>
	<b>Ending Fund Balance</b>	<b>1,392,627</b>	<b>953,470</b>	<b>874,244</b>

OTHER FUNDS: MUNICIPAL BUILDING AUTHORITY

Account Number	Description	Prior Year Actual 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	3,650	0	
	Appropriation from Fund Balance		0	20,000
	<b>TOTAL REVENUE</b>	<b>3,650</b>	<b>0</b>	<b>20,000</b>
	<b>EXPENDITURES:</b>			
	Depreciation	20,000	20,000	20,000
	<b>TOTAL EXPENDITURES</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>



SOUTH OGDEN CITY  
Governmental Unit

2004-05  
Fiscal Year

OTHER FUNDS: GOVERNMENT IMMUNITY FUND

FORM 2

Account Number	Description	Prior Year Actual 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	15,000	15,000	15,000
	<b>TOTAL REVENUE</b>	15,000	15,000	15,000
	<b>Begining Fund Balance</b>	12,092	12,161	21,878
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	27,092	27,161	36,878
	<b>EXPENDITURES:</b>			
	Claims Against the City	14,931	5,284	15,000
	<b>TOTAL EXPENDITURES</b>	14,931	5,284	15,000
	<b>Ending Fund Balance</b>	12,161	21,877	21,878

SOUTH OGDEN CITY  
Governmental Unit

2004-05  
Fiscal Year

ENTERPRISE FUND: WATER, SEWER, SANITARY SEWER, GARBAGE FUNDS

FORM 3

Account Number	Description	Prior Year Actual 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	2,103,677	2,318,384	2,449,284
	Interest Earned	6,400	5,532	6,300
	Impact Fees	0	0	187,800
	Misc.	140,436	31,940	23,800
	TOTAL OPERATING REVENUE	2,250,513	2,355,856	2,667,184
	OPERATING EXPENSES:			
	Personal Services	488,384	511,606	746,179
	Contractual Services	1,000,425	1,226,008	1,249,368
	Material and Supplies	19,717	59,670	70,000
	Depreciation	175,492	175,492	0
	Other			
	TOTAL OPERATING EXPENSE	1,684,018	1,972,776	2,065,547
	OPERATING INCOME (LOSS)	566,495	383,080	601,637
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Transfer to General Fund CIP - Sewer Fund	0	(25,000)	0
	Transfer to General Fund CIP - Storm Fund	0	(30,000)	0
	Transfer to Water CIP - Water Fund	0	0	(50,000)
	Transfer to Sewer CIP - Sewer Fund	(104,398)	(50,000)	0
	Transfer in/to from Storm CIP - Storm Fund	78,686	(50,604)	(50,000)
	Transfer to General Fund - Water Fund	(136,788)	(130,192)	(112,351)
	Transfer to General Fund - Sewer Fund	(121,119)	(128,986)	(128,993)
	Transfer to General Fund - Storm Fund	(89,000)	(87,400)	(96,324)
	Transfer to General Fund - Garbage Fund	(30,000)	(31,800)	(40,724)
	Appropriation of Fund Balance	0	0	64,555
	NET INCOME (LOSS)	163,876	(150,902)	187,800

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

SOUTH OGDEN CITY  
Governmental Unit

2004-05  
Fiscal Year

IMPACT FEE FUND: TRAFFIC, PARK, WATER, SEWER, STORM SEWER

FORM 1

Account Number	Description	Prior Year Actual 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Impact Fees	775,628	494,790	352,500
	Interest Earned	0	2,490	1,300
	TOTAL REVENUES & OTHER SOURCES	775,628	497,280	353,800
	EXPENDITURES:			
	Contractual Services	192,479	45,850	0
	OTHER USES:			
	Transfer to General Fund CIP - Park Impact	0	0	180,000
	Transfer to Water CIP - Water Impact	78,000	52,000	
	Budgeted Increase in Fund Balance	505,149	399,430	173,800
	TOTAL EXPENDITURES & OTHER USES	775,628	497,280	353,800

SOUTH OGDEN CITY  
Governmental Unit

2004-05  
Fiscal Year

CAPITAL IMPROVEMENT FUND: WATER, SEWER, STORM SEWER

FORM 4

Account Number	Description	Prior Year Actual 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES;			
	Transfer in from Sewer Fund	104,398	50,000	0
	Transfer in from Water Impact Fund	78,000	52,000	0
	Transfer in from Water Fund	0	0	50,000
	Transfer in from General Fund	0	0	50,000
	Transfer in from Storm Sewer Fund	0	50,604	50,000
	TOTAL REVENUE	182,398	152,604	150,000
		0	0	0
	Beginning Fund Balance	263,112	280,151	338,457
	TOTAL AVAILABLE FOR APPROP.	445,510	432,755	488,457
	EXPENDITURES:			
	Capital Outlay	0	94,298	150,000
	Transfer to Water Fund - CIP Water	86,672	0	0
	Transfer to Storm Sewer Fund - Storm CIP	78,686	0	0
	TOTAL EXPENDITURES	165,358	94,298	150,000
	Ending Fund Balance	280,151	338,457	338,457

SOUTH OGDEN CITY  
Governmental Unit

2004-05  
Fiscal Year

CAPITAL PROJECTS FUND-CITY HALL PROJECT

FORM 4

Account Number	Description	Prior Year Actual 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Interest	0	3,363	22,505
	Transfer in from General Fund	0	100,000	0
	Transfer in - Class 'c' Monies	0	100,000	0
	Transfer in from CIP - General Fund	0	200,000	0
	Miscellaneous		3,003	0
	Bond Proceeds	0	10,745,000	0
	Bond Premium	0	131,268	0
	<b>TOTAL REVENUE</b>	0	11,282,634	22,505
	<b>Beginning Fund Balance</b>	0	0	8,344,988
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	0	11,282,634	8,367,493
	<b>EXPENDITURES:</b>			
	Capital Outlay	0	2,937,646	8,356,746
	<b>TOTAL EXPENDITURES</b>	0	2,937,646	8,356,746
	<b>Ending Fund Balance</b>	0	8,344,988	10,747

SOUTH OGDEN CITY  
Governmental Unit

2004-05  
Fiscal Year

SPECIAL REVENUE FUND - SOUTH OGDEN DAYS

FORM 1

Account Number	Description	Prior Year Actual 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Sponsorships	0	18,250	22,030
	Entrance Fees	0	15,430	15,570
	<b>OTHER SOURCES:</b>			
	Transfer in from General Fund	0	20,000	20,000
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	0	53,680	57,600
	<b>EXPENDITURES:</b>			
	Entertainment	0	19,100	20,000
	Fireworks	0	8,000	8,000
	Materials, Supplies, & Miscellaneous	0	28,240	29,600
	<b>OTHER USES:</b>			
	Budgeted increase (decrease) in fund bal	0	(1,660)	0
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	0	53,680	57,600

SOUTH OGDEN CITY  
Governmental Unit

2004-05  
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SPECIAL REVENUE FUND - AMBULANCE FUND

FORM 1

Account Number	Description	Prior Year Actual 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Ambulance Fees	143,327	238,632	248,180
	OTHER SOURCES:			
	State Grants	5,157	5,533	0
	TOTAL REVENUES & OTHER SOURCES	148,484	244,165	248,180
	EXPENDITURES:			
	Personnel	9,097	204,339	145,986
	Contract Services	750	0	0
	Materials, Supplies, & Miscellaneous	55,488	45,291	82,194
	OTHER USES:			
	Transfer to General Fund	29,314	0	20,000
	Budgeted increase (decrease) in fund bal	53,835	(5,465)	0
	TOTAL EXPENDITURES & OTHER USES	148,484	244,165	248,180

SOUTH OGDEN CITY - REDEVELOPMENT AGENCY  
Governmental Unit

2004-05  
Fiscal Year

REDEVELOPMENT AGENCY

FORM 1

Account Number	Description	Prior Year Actual 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>TAXES:</b>			
	Tax Increment - Washington Blvd.	106,391	103,433	12,000
	Tax Increment - 36th Street	0	0	93,000
	Tax Increment Del. - Washington Blvd.	0	0	1,000
	Tax Increment Del. - 36th Street	0	0	2,000
	<b>MISCELLANEOUS REVENUE:</b>			
	Interest Earnings	6,351	4,921	6,000
	Miscellaneous	116,250	0	0
	<b>CONTRIBUTIONS AND TRANSFERS</b>			
	Transfer in from General Fund	197,357	339,500	0
	Transfer in from CIP - City Hall	0	1,824,820	0
	Appropriation of Fund Balance	0	0	11,000
	<b>TOTAL REVENUES</b>	<b>426,349</b>	<b>2,272,674</b>	<b>125,000</b>
	<b>EXPENDITURES:</b>			
	Professional Services	27,157	38,543	25,000
	Bond Principal Payment	195,000	210,000	0
	Bond Interest Payment	187,125	172,472	0
	<b>OTHER USES:</b>			
	Transfer to Debt Service Fund	0	0	100,000
	Budgeted increase (decrease) in fund bal	17,067	1,851,659	0
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>426,349</b>	<b>2,272,674</b>	<b>125,000</b>



SOUTH OGDEN CITY  
Governmental Unit

2004-05  
Fiscal Year

DEBT SERVICE FUND

FORM 1

Account Number	Description	Prior Year Actual 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfer in from General Fund	0	0	772,785
	Transfer in from RDA	0	0	100,000
	TOTAL REVENUES:	0	0	872,785
	Beginning Fund Balance			
	TOTAL AVAILABLE FOR APPROPR.:			
	EXPENDITURES:			
	Administrative & Professional	0	0	1,500
	Bond Payment - Principal	0	0	325,000
	Interest on Bonds	0	0	476,470
	TOTAL EXPENDITURES:	0	0	802,970
	ENDING FUND BALANCE:	0	0	69,815